

## DAFTAR PUSTAKA

- Abidin, J., & Lestari, S. A. (2020). The Pengaruh Ukuran perusahaan dan Ukuran Komite Audit terhadap Pengungkapan Corporate Social Responsibility. *Owner*, 4(1), 48. <https://doi.org/10.33395/owner.v4i1.214>
- Abobakar, M., & Elgiziry, K. (2016). The effect of board characteristics and ownership structure on the corporate financial leverage. *Accounting and Finance Research*, 5(1).
- Agustia, D., Dianawati, W., & Indah, D. R. A. (2019). Managerial Ownership, Corporate Social Responsibility Disclosure and Corporate Performance. *Management of Sustainable Development*, 10(2), 67–71. <https://doi.org/10.2478/msd-2019-0011>
- Alawi, S. (2019). Relationship between capital requirement, ownership structure, and financial performance in Saudi Arabian listed companies. *Asian Economic and Financial Review*, 9(9), 1077–1090. <https://doi.org/10.18488/journal.aefr.2019.99.1077.1090>
- Anaindiansyah, G., Sudiyatno, B., Puspitasari, E., & Susilawati, Y. (2020). PENGARUH CAR, NPL, BOPO, DAN LDR TERHADAP ROA DENGAN NIM SEBAGAI VARIABEL INTERVENING (STUDI PADA BANK YANG GO PUBLIK DI BURSA EFEK INDONESIA PERIODE TAHUN 2015-2018). *Proceeding SENDIU 2020*.
- Aprianingsih, & Yushita. (2016). Pengaruh penerapan good corporate governance, struktur kepemilikan, dan ukuran perusahaan terhadap kinerja keuangan

perbankan. *Jurnal Profita*, 4.

Arsyad, M. (2018). THE EFFECT OF INSTITUTIONAL OWNERSHIP , BOARD OF DIRECTORS , INDEPENDENT COMMISSIONERS ON RETURN ON ASSET ( A Study On Food And Beverage Company Which Is listed In Indonesia Stock Exchange From 2012-2016 ). *E-Proceeding of Management*, 5(1), 638–645.

Benanda, E., & Parasetya, M. T. (2021). Analisis Pengaruh Tata Kelola Corporate Sosial Responsibility Dan Kinerja Corporate Sosial Responsibility Berorientasi Lingkungan Dan Sosial Terhadap Kinerja Keuangan Perusahaan (Studi Empiris Perusahaan Non Keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2019). *Diponegoro Journal of Accounting*, 10(4), 1-15.

Berutu, T. G., Hoyyi, A., & Sugito. (2018). Analisis kepuasan dan loyaltas pelanggan dalam pemesanan tiket pesawat secara online menggunakan pendekatan partial least square (PLS). *Jurnal Gaussian*, 7(4), 361-372.

Boachie, C. (2021). Corporate governance and financial performance of banks in Ghana : the moderating role of ownership structure. *International Journal of Emerging Markets*. <https://doi.org/10.1108/IJOEM-09-2020-1146>

Borlea, S. N., & Achim, M. V. (2013). Theories of corporate governance. *Studia Universitatis Vasile Goldiș, Arad Economics Series*, 23(1), 117–128.

Ciftci, I., Tatoglu, E., Wood, G., Demirbag, M., & Zaim, S. (2019). *Corporate governance and firm performance in emerging markets : Evidence from Turkey*. 28(September 2017), 90–103.

<https://doi.org/10.1016/j.ibusrev.2018.08.004>

Citra, E. Y., & Handayani, N. (2020). PENGARUH GCG DAN LEVERAGE TERHADAP KINERJA KEUANGAN DENGAN MANAJEMEN RISIKO SEBAGAI VARIABEL INTERVENING. *Jurnal Ilmu dan Riset Akuntansi*.

Colpan, M., & Yoshikawa, T. (2012). *Performance Sensitivity of Executive Pay: The Role of Foreign Investors and Affiliated Directors in Japan*. 20(6), 547–561. <https://doi.org/https://doi.org/10.1111/j.1467-8683.2012.00923.x>

Dakhli, A. (2022). The impact of corporate social responsibility on firm financial performance: does audit quality matter? *Journal of Applied Accounting Research*, 23(5), 950–976. <https://doi.org/10.1108/JAAR-06-2021-0150>

Davis, J. H., Schoorman, F. D., & Donaldson, L. (1997). *TOWARD A STEWARDSHIP THEORY OF MANAGEMENT*. 22(1), 20–47.

Detthamrong, U., Chancharat, N., & Vithessonthi, C. (2017). Corporate governance, capital structure and firm performance: Evidence from Thailand. *Research in International Business and Finance*, 42, 689–709.

Dewi, A. S., Sari, D., & Abaharis, H. (2018). *PENGARUH KARAKTERISTIK DEWAN KOMISARIS TERHADAP KINERJA PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA*. 3(3), 445–454.

Dewi, R., Saputri, A. D., Ramadhani, I. A., & Putri, S. M. (2022). The Effect of Good Corporate Governance on Financial Performance on Companies Listed in the Indonesia Stock Exchange in 2019-2021. *International Conference on Sustainable Competitive Advantage*, 142–150.

Ehikioya, B. . (2009). “Corporate governance structure and firm performance in

- developing economies: evidence from Nigeria.” *Corporate Governance*, 9(3), 231–243. <https://doi.org/https://doi.org/10.1108/14720700910964307>
- Eisenhardt, K. M. (1989). *Agency Theory : An Assessment and Review*. 14(1), 57–74.
- Elyasiani, E., Wen, Y., & Zhang, R. (2017). Institutional ownership and earning management by bank holding companies. *Journal of Financial Research*, 40(2), 147–148.
- Fazriani, A. D., & Mais, R. G. (2017). PENGARUH PEMBIAYAAN MUDHARABAH, MUSYARAKAH, DAN MURABAHAH TERHADAP RETURN ON ASSET MELALUI NON PERFORMING FINANCING SEBAGAI VARIABEL INTERVENING (PADA BANK UMUM SYARIAH YANG TERDAFTAR DI TORITAS JASA KEUANGAN). *Jurnal Akuntansi dan Manajemen*, 16(1).
- Ferial, F., Suhadak, S., & Handayani, S. R. (2016). Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan Dan Efeknya Terhadap Nilai Perusahaan (Studi Pada Badan USAha Milik Negara Yang Terdaftar Di Bursa Efek Indonesia Periode 2012-2014). *Jurnal Administrasi Bisnis SI Universitas Brawijaya*, 33(1), 146–153.
- Fiador, V. O. (2013). Corporate Governance and Value Relevance of Financial Information: Evidence from the Ghana Stock Exchange. *Corporate Governance*, 13, 208–217. <https://doi.org/https://doi.org/10.1108/14720701311316689>
- Gwaison, P. D., & Maimako, L. N. (2021). Effects of Corporate Governance on

- Financial Performance of Commercial Banks in Nigeria. *International Journal of Finance Research*, 2(1), 13–23.
- Hair, J. F., Ringle, C. M., Danks, N. P., Hult, G. T., Sarstedt, M., & Ray, S. (2021). *Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R*. Switzerland: Springer.
- Hamsyi, N. F. (2019). The impact of good corporate governance and Sharia compliance on the profitability of Indonesia's Sharia banks. *Problems and Perspectives in Management*, 17(1), 56–66. [https://doi.org/10.21511/ppm.17\(1\).2019.06](https://doi.org/10.21511/ppm.17(1).2019.06)
- Hamzah, H., & Sangkala, M. (2022). Pengaruh Struktur Kepemilikan, Board size dan Leverage Terhadap Profitabilitas. *Jurnal Ekonomi Dan Pendidikan*, 5(1), 1–7. <https://doi.org/10.26858/jekpend.v5i1.24652>
- Hendratni, T. W. et al. (2018). Kinerja Keuangan Sektor Perbankan Yang Terdaftar Di Bei Tahun 2012-2016. *Jurnal Riset Manajemen Dan Bisnis (JRMB) Fakultas Ekonomi UNIAT*, 3(1), 37–52.
- Huang, G., & Song, F. M. (2006). *The determinants of capital structure : Evidence from China*. 17, 14–36. <https://doi.org/10.1016/j.chieco.2005.02.007>
- Id, M., Huang, S. M., Soepriyanto, G., Id, M. F., Grabowska, S., & Aljuaid, M. (2023). The effect of voluntary disclosure on financial performance : Empirical study on manufacturing industry in Indonesia. *Plos One*, 18(6), 1–27. <https://doi.org/10.1371/journal.pone.0285720>
- Jakfar, K. dan. (2014). *Studi Kelayakan Bisnis*. Kencana.

- Javaid, A., Nazir, M. S., & Fatima, K. (2021). Impact of corporate governance on capital structure : mediating role of cost of capital. *Emerald Insight*.  
<https://doi.org/10.1108/JEAS-09-2020-0157>
- Jensen, C., & Meckling, H. (1976). *THEORY OF THE FIRM : MANAGERIAL BEHAVIOR , AGENCY COSTS AND OWNERSHIP STRUCTURE I . Introduction and summary In this paper WC draw on recent progress in the theory of ( 1 ) property rights , firm . In addition to tying together elements of the theory of e. 3, 305–360.*
- Jensen, M. . (1986). Agency costs of free cash flow, corporate finance, and takeovers. *The American Economic Review*, 76(2), 323–329.
- Jensen, M. C., & Meckling, W. H. (1976). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. *Finance Economics*, 305–360.  
<https://doi.org/10.1177/0018726718812602>
- Jiraporn, P., Kim, J., Sang, Y., & Kitsabunnarat, P. (2012). Capital structure and corporate governance quality : Evidence from the Institutional Shareholder Services ( ISS ). *International Review of Economics and Finance*, 22(1), 208–221. <https://doi.org/10.1016/j.iref.2011.10.014>
- Kałdoński, M., Jewartowski, T., & Mizerka, J. (2019). International Review of Financial Analysis Capital market pressure , real earnings management , and institutional ownership stability - Evidence from Poland ☆. *International Review of Financial Analysis*, August 2018, 1–20.  
<https://doi.org/10.1016/j.irfa.2019.01.009>

- Kang, M., & Ausloos, M. (2017). An inverse problem study: credit risk ratings as a determinant of corporate governance and capital structure in emerging markets: evidence from Chinese listed companies. *Economies*, 5(4), 47. <https://doi.org/10.3390/economies5040047>
- Kangmartono, B. G. H., Yusniar, M. W., & Jikrillah, S. (2018). PENGARUH MEKANISME CORPORATE GOVERNANCE TERHADAP INDONESIA. *Jurnal Wawasan Manajemen*, 6(2), 101–114.
- Katutari, R. A., & Yuyetta, E. N. A. (2019). PENGARUH KEPEMILIKAN INSTITUSI, KARAKTERISTIK DEWAN KOMISARIS DAN KOMITE AUDIT TERHADAP PROFITABILITAS. *Diponegoro Journal of Accounting*, 8(3).
- Keay, A. (2017). Stewardship theory: is board accountability necessary? *International Journal of Law and Management*, 59(6), 1292–1314. <https://doi.org/10.1108/ijlma-11-2016-0118>
- Kingsley Tornyeva, & Wereko, T. (2012). Corporate Governance and Firm Performance: Evidence from the Insurance Sector of Ghana. *European Journal of Business and Management*, 4, 95–112.
- Lin, C. C., & Nguyen, T. P. (2022). The Impact of Ownership Structure on Corporate Social Responsibility Performance in Vietnam. *Sustainability (Switzerland)*, 14(19), 1–13. <https://doi.org/10.3390/su141912445>
- Lock, I., & Seele, P. (2016). Corporate Governance : The International Journal of Business in Society CSR Governance and Departmental Organization : A Typology of Best Practices. *Corporate Governance*, 16(1), 211-230.

- Manurung, T. T. H., & Ratmono, D. (2023). Pengaruh Pengungkapan Corporate Social Responsibility (Csr) Terhadap Agresivitas Pajak: Peran Moderasi Corporate Governance. *Diponegoro Journal of Accounting*, 12(4), 1-13.
- Miharja, I. S., Sormin, S. H., & Wisudanto. (2023). ANALISIS GENDER DIVERSITY TERHADAP KINERJA KEUANGAN DAN NILAI PERUSAHAAN DENGAN ENVIRONMENTAL, SOCIAL, GOVERNANCE (ESG) SEBAGAI VARIABEL MODERATING. *Sebatik*, 27(2).
- Monks, R. A. G., & Minow, N. (2003). *Corporate Governance (3rd editio)*.
- Mubaraq, M., Rahayu, S. M., Saifi, M., & Darmawan, A. (2020). The Moderating Effect of Corporate Governance on the Relationship between Dividend Policy , Capital Structure , and Firm Value : Evidence from Indonesian Manufacturer Companies. *European Journal of Molecular & Clinical Medicine*, 07(03), 4402–4412.
- Nguyen, T. H. H., Elmagrhi, M. H., Ntim, C. G., & Wu, Y. (2021). Environmental performance, sustainability, governance and financial performance: Evidence from heavily polluting industries in China. *Business Strategy and the Environment*, 30(5), 2313–2331. <https://doi.org/https://doi.org/10.1002/bse.2748>
- Ningsih, T. W., Titisari, K. H., & Nurlaela, S. (2019). *PENGARUH CORPORATE GOVERNANCE TERHADAP FINANCIAL PERFORMANCE (Studi Empiris pada Perusahaan Perbankan yang Terdaftar di BEI tahun 2015-2017 )*. 2(1).
- Ofoeda, I. (2005). *Corporate governance and non-bank financial institutions*

*profitability*. <https://doi.org/https://doi.org/10.1108/IJLMA-05-2016-0052>

- Panda, B., & Leepsa, N. M. (2017). Agency theory: Review of theory and evidence on problems and perspectives. *Indian Journal of Corporate Governance*, *10*(1), 74–95. <https://doi.org/10.1177/0974686217701467>
- Paniagua, J., Rivelles, R., & Sapena, J. (2018). Corporate governance and nancial performance: The role of ownership and board structure. *Journal of Business Research*, *89*, 229–234.
- Parthasarathy, A., Menon, K., & Bhattacharjee, D. (2006). *Executive Compensation , Firm Performance and Governance An Empirical Analysis*. *41*(39), 4139–4147.
- Pohan, S. (2017). Analisis laporan keuangan untuk mengukur kinerja keuangan pada perusahaan go public di bursa efek Indonesia. *Jurnal Manajemen Dan Informatika Komputer Pelita Nusantara*, *1*(1), 7–11.
- Pramuka, M. F., & Sasaki, T. (2021). *OWNERSHIP STRUCTURE ON COMPANIES FINANCIAL LEVERAGE DECISION : EVIDENCE FROM INDONESIA*. *28*, 28–39.
- Pudjianti, F. N., & Ghozali, I. (2021). Pengaruh Karakteristik Komite Audit Terhadap Pengungkapan Csr Dengan Keberadaan Manajemen Risiko Sebagai Variabel Intervening. *Diponegoro Journal of Accounting*, *10*(1), 1–13. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Ramadhani, R., & Maresti, D. (2021). Pengaruh Leverage dan Ukuran Dewan Direksi Terhadap Pengungkapan CSR. *Ekonomis: Journal of Economics and Business*, *5*(1), 78. <https://doi.org/10.33087/ekonomis.v5i1.262>

- Rimardhani, H., Hidayat, R. R., & Dwiatmanto. (2016). ENGARUH MEKANISME GOOD CORPORATE GOVERNANCE TERHADAP PROFITABILITAS PERUSAHAAN (STUDI PADA PERUSAHAAN BUMN YANG TERDAFTAR DI BEI TAHUN 2012-2014). *Jurnal Administrasi Bisnis (JAB)*, 31(1), 167–175.
- Rivandi, M. (2020). Pengaruh Struktur Kepemilikan Terhadap Pengungkapan Corporate Social Responsibility Pada Perusahaan High Profile di BEI. *Akuntabilitas*, 13(2), 205–220. <https://doi.org/10.15408/akt.v13i2.17336>
- Rivandi, M., & Putri, A. H. (2019). Pengaruh Dewan Komisaris Dan Komite Audit Terhadap Pengungkapan Corporate Social Responsibility (Studi Empiris Perusahaan High Profile Di Bursa Efek Indonesia). *Jurnal Manajemen Dan Bisnis*, 8(1), 128–141. <https://doi.org/10.34006/jmbi.v8i1.77>
- Rosiliana, Yuniarta, & NAS, D. (2014). The Influence of Corporate Social Responsibility on the Company's Financial Performance (Empirical Study on LQ45 Companies on the Indonesia Stock Exchange Period 2008–2012). *E-Journal SI Ak Ganesha University of Education Majoring in Accounting Undergraduate Program*, 2, 1–10.
- Roudaki, J. (2018). Corporate governance structures and firm performance in large agriculture companies in New Zealand. *Corporate Governance (Bingley)*, 18(5), 987–1006. <https://doi.org/10.1108/CG-07-2018-0241>
- Rozeff, M. (1992). How Companies Sets Their Dividend-Payout Ratios. *Dalam J.M., Stern and D.H. Chew, The Revolution in Corporate Finance, Blackwell*

*Publishers, Oxford.*

- Saleh, S. M., & Yenti, E. (2022). Influence of Managerial Ownership, Leverage, Profitability, on Corporate Social Responsibility Disclosure. *Imara: JURNAL RISET EKONOMI ISLAM*, 6(1), 72.  
<https://doi.org/10.31958/imara.v6i1.5663>
- Sari, P. A., & Handini, B. T. (2021). Pengaruh Kepemilikan Manajerial, Institusional Dan Komite Audit Terhadap Pengungkapan Corporate Social Responsibility. *El Muhasaba Jurnal Akuntansi*, 12(2), 102–115.  
<https://doi.org/10.18860/em.v12i2.10882>
- Sugiarto. (2009). *Struktur modal, struktur kepemilikan perusahaan, permasalahan keagenan dan informasi asimetri*. Graha Ilmu.
- Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Suteja, J. (2020). *KAJIAN STRUKTUR KEPEMILIKAN PERUSAHAAN TERBUKA DI INDONESIA* (Issue June).
- Szegedi, K., Khan, Y., & Lentner, C. (2020). Corporate Social Responsibility and Financial Performance: Evidence from Pakistani Listed Banks. *Sustainability*, 12(10).
- Tulung, J. E., & Ramdani, D. (2018). Independence, size and performance of the board: An emerging market research. *Corporate Ownership & Control*, 15(2).
- Wang, Z., & Sarkis, J. (2017). Corporate social responsibility governance, outcomes, and financial performance. *Journal of Cleaner Production*, 162, 1607–1616.

Yanti, N. L. E. K., Endiana, I. D. M., & Pramesti, I. G. A. A. (2021). Pengaruh Ukuran Perusahaan, Ukuran Dewan Komisaris, Kepemilikan Institusional, Leverage, Dan Profitabilitas terhadap Pengungkapan Corporate Social Responsibility. *Ekonomi Bisnis*, 3(1), 43–51.

Younas, N., Uddin, S., Awan, T., & Khan, M. Y. (2021). Corporate governance and financial distress: Asian emerging market perspective. *Corporate Governance*, 21(4), 702–715. <https://doi.org/10.1108/CG-04-2020-0119>

